Welcome to Tucson!

Thank you for opening a business in Tucson. This general guide will help you navigate through the various city agencies to get your business up and running.

Starting a business is a challenging yet rewarding task. The requirements vary according to the type of business you intend to start or expand. The following serves as a guide, not an exhaustive list, to what you may encounter.

Good luck in your new endeavor!

**Site Selection**
Make sure the location is appropriate for your business. Consider the type of building, location, zoning and available parking.

- Verify property zoning at: Property Research Online (P.R.O): http://www.tucsonaz.gov/PRO/pro/devactionsrch.jsp
  520-837-4943

**Business Structures and Registration**
Search for business name availability and register your business name and structure. You can also transfer your business name if registered in another state.

- Contact the Arizona Corporation Commission: www.cc.state.az.us/
  602-542-3026 or 1-800-345-5819
- To obtain a “Doing Business As” (DBA) Title: Pima County Assessor’s Office: www.asr.pima.gov
  520-724-8630

**Certificate of Occupancy (C of O)**
A “New” Certificate of Occupancy (C of O) is not required if the Use and Occupancy Classification remains the same and no new work is being done (paint, carpet and tile are exempt).

- Planning and Development Services: http://pdsd.tucsonaz.gov/pdsd/cofo

**Business License**
If your business will be located, or conducting business within city limits, you will need a City of Tucson Business License:

- www.tucsonaz.gov/finance/business-information
  520-791-4566
Some businesses may need additional licenses depending on the type of product and/or services. For a list of occupational licenses by occupation go to:

- http://az.gov/app/license/individual.xhtml

**Home-Based Businesses**
Home-based businesses, including those that operate online, must comply with the same license and permit requirements as a business located at a commercial site. In addition, home-based business activities must be in compliance with City of Tucson residential zoning rules or deed restrictions on the property.

- Contact Planning and Development Services: www4.tucsonaz.gov/pdsd/home-based-business-requirements
  520-791-5550
**Employer Responsibilities**

Businesses with employees must obtain workers’ compensation insurance: [http://www.ica.state.az.us/Claims/Claims_main.aspx](http://www.ica.state.az.us/Claims/Claims_main.aspx)  520-628-5181

**Commercial Restaurants**

Arizona State laws require the services of a Licensed Design Professional (Architect) and a Licensed Contractor for any construction work on a commercial restaurant if it entails more than just carpet or paint.

If you are moving into an existing restaurant space where no construction is needed, but the restaurant name and menu are changing:

- A new C of O is NOT required.

Required permits are:


In addition to the above, if you are moving into existing restaurant that requires work (even new sink or floor drains) or to a space that is being redeveloped into a restaurant:

- A building permit and new Certificate of Occupancy: [www.tucsonaz.gov/pdsd](http://www.tucsonaz.gov/pdsd)  520-791-5550

**Tax Authorities**

**City:** To register for city taxes, file returns and manage tax accounts: [www.tucsonaz.gov/etax](http://www.tucsonaz.gov/etax)  520-791-4566

**State:** To register for state taxes:

**Federal:** All forms of legal structure, except sole proprietors with no employees must obtain a Federal Employer Identification Number (FEIN). This is your federal tax ID number: [http://www.irs.gov/Business](http://www.irs.gov/Business)  520-205-5008 or 1-800-829-4933

**Sale or Service of Liquor**

The sale or service of liquor requires a license from the Arizona Department of Liquor Licenses and Control: [www.azliquor.gov/](http://www.azliquor.gov/)  520-542-5141

**General and Sub Contractors**

General (prime) contractor and subcontractors must register with the Arizona Registrar of Contractors: [http://www.azroc.gov](http://www.azroc.gov)  520-628-6345

**Use of Personal Property for Business Purposes**

Using personal property such as desks, computers, etc. for business purposes has tax implications. Pima County Assessor’s Office: [http://www.asr.pima.gov/links/perinfo.aspx](http://www.asr.pima.gov/links/perinfo.aspx)  520-724-8700

**Hazardous Materials**

Information on safety requirements for manufacturing, using or storing hazardous materials, including fireworks, can be found at Tucson Fire Department – Fire Prevention Division: [www.tucsonaz.gov/fire_prevention](http://www.tucsonaz.gov/fire_prevention)  520-791-4014

**FOR MORE INFORMATION:**

web: tucsonaz.gov/econdev
date: econdev@tucsonaz.gov
Twitter: @cityoftucson
Small Business Assistance Line 520-837-4100